IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CEA No. 97 of 2006

Date of decision 22 .1.2007

Commissioner of Central Excise .. Appellant

Versus

M/s Vardhman Industries Ltd., Rajpura .. Respondent

CORAM: HON'BLE MR. JUSTICE M.M. KUMAR

HON'BLE MR. JUSTICE VINOD K. SHARMA

PRESENT: Mr.Kamal Sehgal, Advocate for the appellant

Mr. Sudeep Advocate for the respondent

M.M.Kumar, J.

On the basis of the order dated 4.8.2005 passed by the Custom, Excise and Service Tax Appellate Tribunal, New Delhi, the following question of law has been claimed by the revenue:

> " Whether duty paid at the time of clearance of goods and collected from customers can be refunded if post clearance transaction is made through credit notes ?."

The afore-mentioned question has already been considered and answered against the revenue by a Division Bench of this Court in the case of Commissioner, Central Excise Commissionerate, Chandigarh v. M/s Vardhman Industries Ltd. CEA 61 of 2004 decided on 6.2.2006. The factual position could not be successfully disputed by the counsel for the revenue

and accordingly the appeal is decided against the revenue and in favour of the assessee.

(M.M.Kumar)
Judge

(VINOD K. SHARMA)
Judge

22.1.2007
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